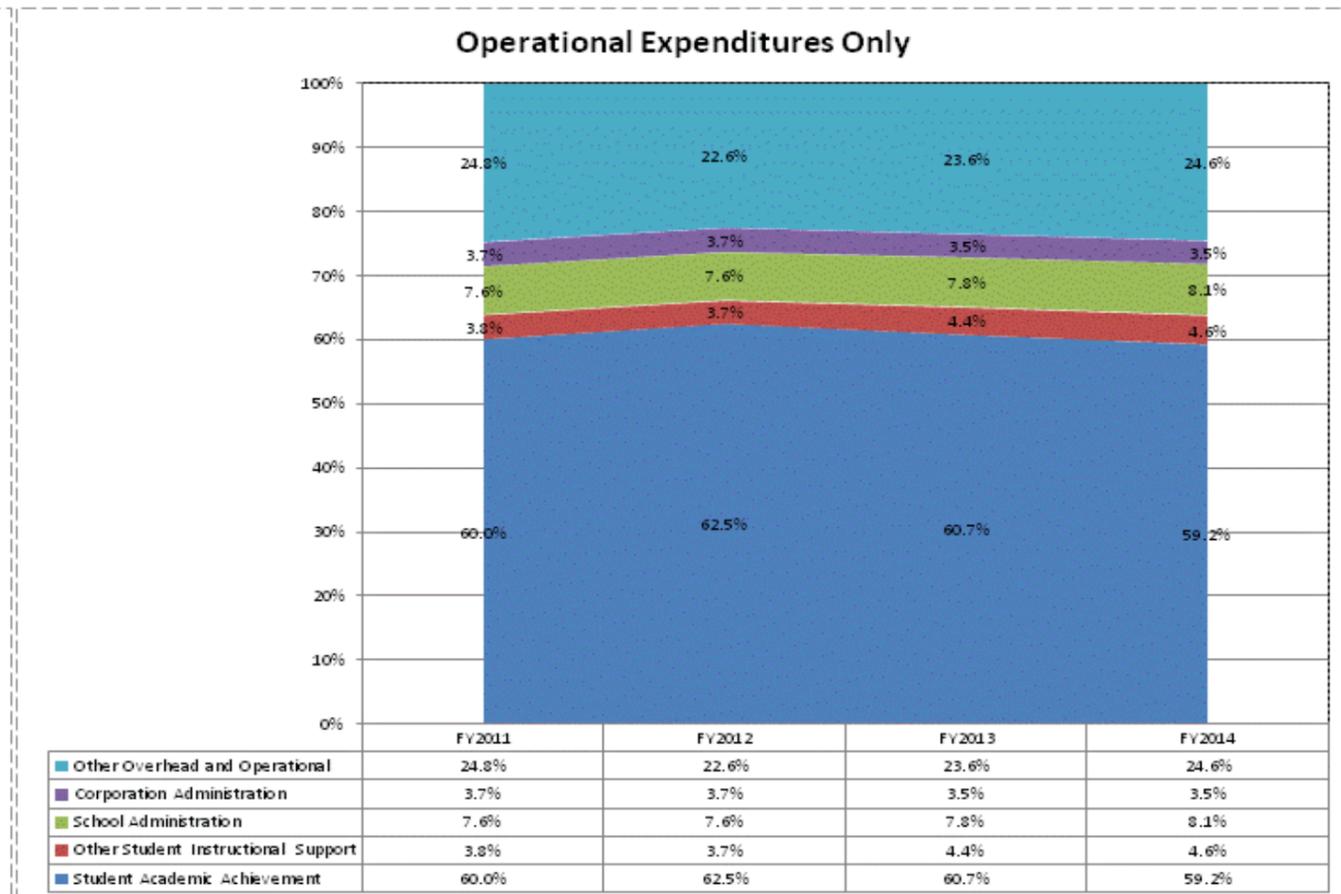
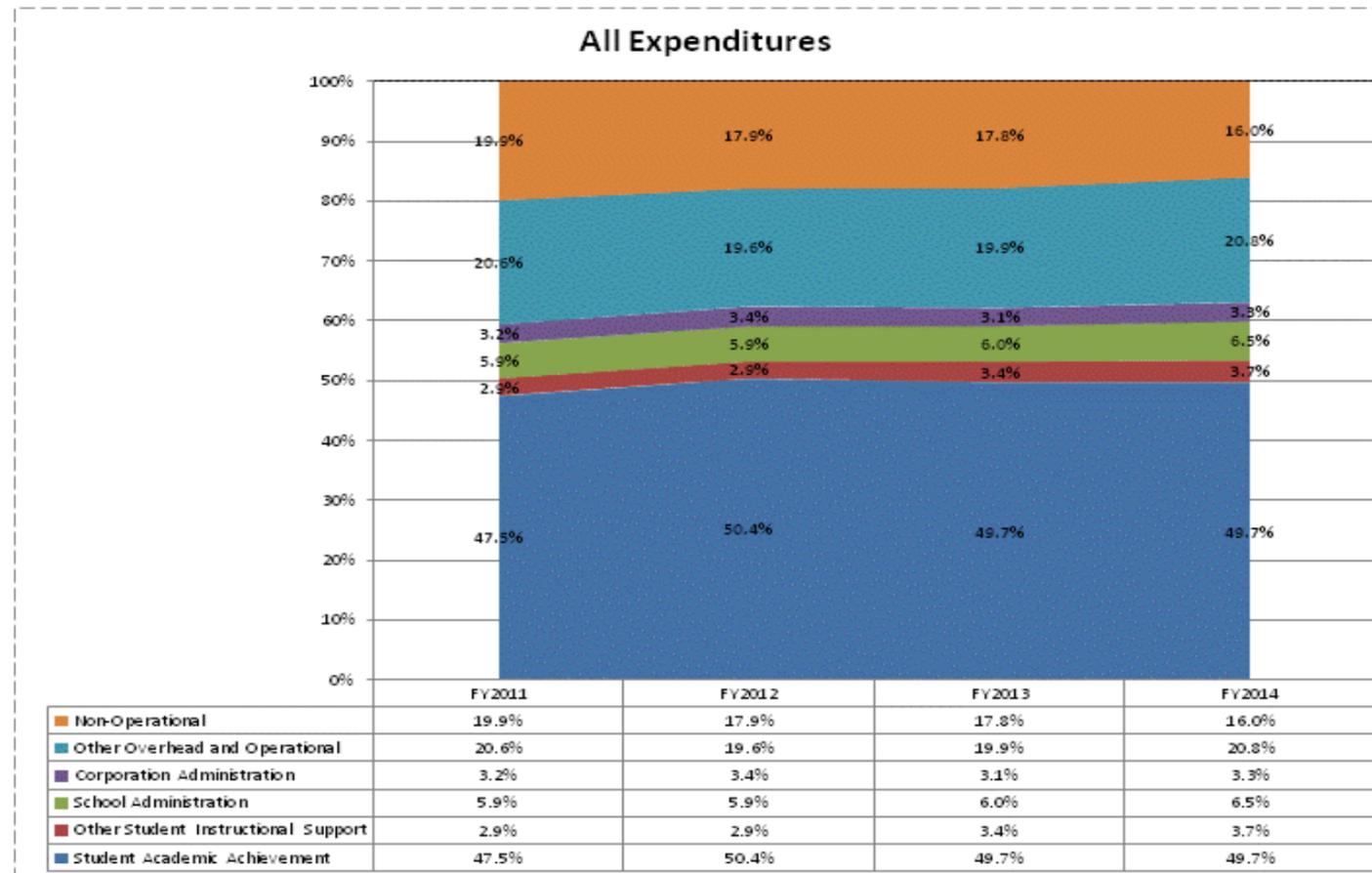


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Yorktown Community Schools (1910)

Yorktown Community Schools (1910)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$9,490,245	46.6%	\$9,642,266	47.8%	\$9,968,199	49.7%	\$9,478,340	49.7%
Student Instructional Support	\$1,449,566	7.1%	\$1,426,004	7.1%	\$1,889,492	9.4%	\$1,946,460	10.2%
Overhead and Operational Nonoperational	\$5,008,352	24.6%	\$4,968,145	24.6%	\$4,613,656	23.0%	\$4,584,216	24.0%
Nonoperational	\$4,419,131	21.7%	\$4,136,262	20.5%	\$3,571,132	17.8%	\$3,052,955	16.0%
Grand Total	\$20,367,293		\$20,172,678		\$20,042,480		\$19,061,971	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	53.7%	54.9%	59.2%	59.9%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Yorktown Community Schools (1910)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$438,132	\$516,450	N/A	N/A	18%
11100 Regular Programs; Elementary	\$2,240,109	\$2,862,782	\$2,737,387	\$2,697,877	20%	-6%	-1%
11200 Regular Programs; Middle/Junior High	\$1,324,562	\$1,985,242	\$1,921,799	\$1,908,264	44%	-4%	-1%
11300 Regular Programs; High School	\$1,777,480	\$2,773,988	\$2,548,636	\$2,379,832	34%	-14%	-7%
11350 Regular Programs; High School; Academic Honors Diploma	\$2,939	\$0	\$0	\$0	-100%	N/A	N/A
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$76,793	\$329,597	N/A	N/A	329%
11460 Vocational Education; Occupational Home Economics	\$1,755	\$0	\$0	\$0	-100%	N/A	N/A
11480 Vocational Education; Industrial Education A	\$0	\$0	\$0	\$289	N/A	N/A	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$0	\$5,921	N/A	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$66,001	\$51,508	\$0	\$37,819	-43%	-27%	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$0	N/A	N/A	N/A
12210 Mental Disabilities; Mild Mental Disabilities	\$81,735	\$48,147	\$0	\$2,500	-97%	-95%	N/A
12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$0	\$0	\$14	N/A	N/A	N/A
12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$2,214	\$0	N/A	N/A	-100%
12350 Physical Impairment; Homebound	\$641	\$6,107	\$0	\$0	-100%	-100%	N/A
12510 Culturally Different; Communication Disorders	\$90,627	\$184,890	\$0	\$108	-100%	-100%	N/A
12520 Culturally Different; Compensatory	\$0	\$0	\$57	\$4,000	N/A	N/A	> 500%
12610 Learning Disability	\$403,685	\$422,149	\$442,557	\$373,488	-7%	-12%	-16%
12810 Special Education Preschool	\$36,439	\$38,617	\$73,618	\$77,004	111%	99%	5%
12900 Other Special Programs	\$182,011	\$136,855	\$236,750	\$206,715	14%	51%	-13%
14100 Summer School Programs; Elementary	\$0	\$0	\$5,707	\$2,227	N/A	N/A	-61%
14200 Summer School Programs; Middle/Junior High School	\$0	\$0	\$0	\$0	N/A	N/A	N/A
14300 Summer School Programs; High School	\$0	\$0	\$1,453	\$948	N/A	N/A	-35%
16100 Remediation Testing	\$0	\$500	\$2,225	\$0	N/A	-100%	-100%
16200 Preventive Remediation	\$55,391	\$17,578	\$7,322	\$12,396	-78%	-29%	69%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$133,505	\$71,898	\$105,205	\$112,400	-16%	56%	7%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$51,911	\$94,679	\$15,000	\$0	-100%	-100%	-100%
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$0	\$250,979	\$42,634	N/A	N/A	-83%
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$0	\$18,000	\$0	N/A	N/A	-100%
17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$0	\$202	\$0	N/A	N/A	-100%
17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$6,189	\$5,475	N/A	N/A	-12%
22110 Improvement of Instruction; Service Area Direction	\$0	\$1,046	\$48,654	\$68,369	N/A	> 500%	41%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$198	\$73,726	\$74,405	\$54,808	> 500%	-26%	-26%
22130 Improvement of Instruction; Instructional Staff Training	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22210 Library/Media Services; Service Area Direction	\$7,000	\$0	\$0	\$0	-100%	N/A	N/A
22220 Library/Media Services; School Library	\$194,755	\$128,769	\$161,060	\$166,474	-15%	29%	3%
22230 Library/Media Services; Audiovisual	\$4,945	\$5,633	\$1,916	\$520	-89%	-91%	-73%
22240 Library/Media Services; Educational Television	\$5,282	\$0	\$0	\$0	-100%	N/A	N/A
22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$108,972	\$72,677	N/A	N/A	-33%
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$317,853	\$4,617	N/A	N/A	-99%
22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$0	\$42,465	N/A	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$253,569	\$201,262	\$40,156	\$94,380	-63%	-53%	135%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$536,015	\$33,588	\$8,839	N/A	-98%	-74%
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology	\$0	\$875	\$0	\$139	N/A	-84%	N/A
22900 Other Support Service, Instructional Staff	\$0	\$0	\$37,213	\$12,229	N/A	N/A	-67%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$0	\$0	\$254,158	\$236,867	N/A	N/A	-7%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$337,390	\$0	\$0	\$0	-100%	N/A	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$361,341	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$7,613,273	\$9,642,266	\$9,968,199	\$9,478,340	24%	-2%	-5%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Yorktown Community Schools (1910)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Instructional Support							
21130 Attendance and Social Work Services; Social Work Services	\$0	\$0	\$165	\$0	N/A	N/A	-100%
21220 Guidance Services; Counseling Services	\$186,935	\$287,124	\$292,570	\$307,550	65%	7%	5%
21340 Health Services; Nurse Services	\$86,100	\$102,465	\$96,444	\$97,046	13%	-5%	1%
21390 Health Services; Other Health Services	\$2,930	\$5,190	\$23,505	\$11,796	303%	127%	-50%
21420 Psychological Testing	\$51,510	\$67,313	\$81,621	\$86,785	68%	29%	6%
21510 Speech Pathology and Audiology Services; Service Area Direction	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$0	\$139,453	\$162,836	N/A	N/A	17%
21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21810 Special Education Administration; Service Area Direction	\$5,632	\$0	\$54,539	\$42,157	> 500%	N/A	-23%
24100 Office of The Principal	\$824,495	\$963,913	\$1,097,168	\$1,122,884	36%	16%	2%
24900 Other Support Services, School Administration	\$0	\$0	\$104,027	\$115,406	N/A	N/A	11%
Student Instructional Support Total	\$1,157,602	\$1,426,004	\$1,889,492	\$1,946,460	68%	36%	3%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$0	\$0	\$14,325	\$16,510	N/A	N/A	15%
23120 Board of Education; Service Area Assistants	-\$4,295	\$10,000	\$0	\$0	N/A	-100%	N/A
23150 Board of Education; Legal Services	\$104,473	\$60,165	\$19,315	\$13,130	-87%	-78%	-32%
23160 Board of Education; Promotion Expenses	\$24,177	\$1,509	\$1,365	\$5,123	-79%	239%	275%
23190 Board of Education; Other Governing Body Services	\$3,399	\$7,779	\$8,647	\$3,900	15%	-50%	-55%
23210 Executive Administration; Office of The Superintendent	\$314,975	\$667,320	\$395,820	\$453,583	44%	-32%	15%
23230 Executive Administration; Staff Relations and Negotiations	\$15,000	\$17,363	\$0	\$0	-100%	-100%	N/A
23290 Executive Administration; Other Executive Administration Services	\$106,280	\$6,798	\$27,900	\$0	-100%	-100%	-100%
25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$625	\$1,430	N/A	N/A	129%
25150 Fiscal Services; Payroll Services	\$0	\$0	\$425	\$0	N/A	N/A	-100%
25180 Fiscal Services; Property Accounting	\$0	\$0	\$3,600	\$0	N/A	N/A	-100%
25191 Other Fiscal Services; Refund of Revenue	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25192 Other Fiscal Services; Petty Cash	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25193 Other Fiscal Services; Printed Forms	\$5,220	\$5,232	\$3,893	\$4,344	-17%	-17%	12%
25195 Other Fiscal Services; Bank Account Service Charge	\$6,240	\$1,594	\$315	\$1,848	-70%	16%	487%
25196 Other Fiscal Services; Cash Change	\$0	\$0	\$150	\$150	N/A	N/A	0%
25400 Planning, Research, Development and Evaluation	\$38,045	\$0	\$0	\$0	-100%	N/A	N/A
25730 Personnel Services; Personnel Services	\$0	\$0	\$9,552	\$804	N/A	N/A	-92%
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$54,119	\$32,881	N/A	N/A	-39%
25850 Administrative Technology Services; Network Support	\$0	\$0	\$1,259	\$2,071	N/A	N/A	65%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$71,926	\$76,566	N/A	N/A	6%
25870 Administrative Technology Services; Professional Development Costs For Administrative Techr	\$0	\$0	\$5,954	\$344	N/A	N/A	-94%
25890 Other Technology Services	\$0	\$0	\$1,900	\$1,465	N/A	N/A	-23%
25940 Settlements	\$0	\$6,800	\$0	\$9,040	N/A	33%	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$93,353	\$142,261	\$132,768	\$135,375	45%	-5%	2%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,544,069	\$1,405,799	\$1,301,102	\$1,342,747	-13%	-4%	3%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$105,079	\$98,789	\$55,854	\$67,045	-36%	-32%	20%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$131,105	\$298,016	\$162,228	\$140,398	7%	-53%	-13%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$535	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$28,200	\$0	\$24,236	\$24,563	-13%	N/A	1%
26600 Operation and Maintenance of Plant Services; Security Services	\$12,325	\$6,063	\$16,848	\$20,092	63%	231%	19%
26700 Operation and Maintenance of Plant Services; Insurance	\$143,398	\$144,501	\$160,055	\$159,200	11%	10%	-1%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$22,667	\$139,951	N/A	N/A	> 500%
27010 Student Transportation; Service Area Direction	\$111,923	\$108,702	\$81,089	\$83,665	-25%	-23%	3%
27100 Student Transportation; Vehicle Operation	\$314,077	\$449,240	\$572,121	\$554,100	76%	23%	-3%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Yorktown Community Schools (1910)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
27300 Student Transportation; Vehicle Servicing and Maintenance	\$158,923	\$249,808	\$201,932	\$230,625	45%	-8%	14%
27400 Student Transportation; Purchase of School Buses	\$132,432	\$99,768	\$338,225	\$0	-100%	-100%	-100%
27500 Student Transportation; Insurance on Buses	\$21,998	\$21,403	\$25,251	\$25,134	14%	17%	0%
27700 Student Transportation; Contracted Transportation Services	\$473,785	\$330,052	\$0	\$0	-100%	-100%	N/A
27900 Student Transportation; Other Student Transportation Services	\$3,876	\$1,857	\$3,476	\$2,444	-37%	32%	-30%
27910 Student Transportation; Bus Driver Training	\$3,600	\$0	\$0	\$0	-100%	N/A	N/A
31100 Food Services Operations; Service Area Direction	\$1,715	\$64,589	\$77,676	\$69,589	> 500%	8%	-10%
31200 Food Services Operations; Food Preparation and Dispensing	\$614,349	\$762,737	\$385,246	\$394,054	-36%	-48%	2%
31300 Food Services Operations; Food Delivery	\$15	\$0	\$89	\$0	-100%	N/A	-100%
31400 Food Services Operations; Food Purchases	\$0	\$0	\$412,469	\$390,414	N/A	N/A	-5%
31900 Other Food Services	\$0	\$0	\$19,235	\$181,630	N/A	N/A	> 500%
Overhead and Operational Total	\$4,508,272	\$4,968,145	\$4,613,656	\$4,584,216	2%	-8%	-1%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$5,553	\$5,385	N/A	N/A	-3%
33200 Community Recreation	\$5,165	\$18,215	\$0	\$0	-100%	-100%	N/A
33300 Civic Services	\$4,963	\$25,930	\$4,960	\$4,444	-10%	-83%	-10%
33400 Athletic Coaches	\$204,002	\$244,375	\$254,442	\$258,334	27%	6%	2%
33500 Welfare Activities Services	\$0	\$0	\$788	\$402	N/A	N/A	-49%
33930 Latch Key Kid Program	\$73,275	\$98,257	\$109,236	\$116,181	59%	18%	6%
33990 Other Community Services; Other	\$0	\$0	\$349	\$3,545	N/A	N/A	> 500%
43000 Facilities Acquisition and Construction; Professional Services	\$249,408	\$7,712	\$44,323	\$11,077	-96%	44%	-75%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$757,559	\$487,734	\$847,752	\$170,702	-77%	-65%	-80%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$387,349	\$387,349	\$0	\$0	-100%	-100%	N/A
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$73,418	\$11,872	\$40,827	\$27,136	-63%	129%	-34%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$1,424	\$0	\$57,874	\$65,502	> 500%	N/A	13%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$0	\$0	N/A	N/A	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$304,546	\$213,275	\$145,501	\$55,053	-82%	-74%	-62%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$81,228	-\$16,528	\$0	\$26,434	-67%	N/A	N/A
51100 Debt Services; Principal on Debt; Bonds	-\$150,607	\$443,115	\$175,000	\$415,000	N/A	-6%	137%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$0	\$455,496	\$466,996	N/A	N/A	3%
52100 Debt Services; Interest on Debt; Bonds	\$0	\$23,135	\$55,000	\$117,129	N/A	406%	113%
52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$139,574	\$0	\$0	N/A	-100%	N/A
52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$741,211	\$495,572	\$95,340	\$3,953	-99%	-99%	-96%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,460,300	\$1,458,000	\$1,035,000	\$911,721	-38%	-37%	-12%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$113,162	\$199,190	N/A	N/A	76%
53300 Debt Services; Lease Rental; School Buses ; Principal	\$50,561	\$0	\$0	\$84,423	67%	N/A	N/A
54200 Common School Fund; Principal	\$108,000	\$94,125	\$108,813	\$93,063	-14%	-1%	-14%
54250 Common School Fund; Interest	\$0	\$0	\$4,826	\$3,797	N/A	N/A	-21%
59100 Other Debt Services Obligations; Registrars Fee	\$0	\$4,550	\$16,890	\$13,489	N/A	196%	-20%
59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$0	\$0	N/A	N/A	N/A
Nonoperational Total	\$4,351,803	\$4,136,262	\$3,571,132	\$3,052,955	-30%	-26%	-15%
Prorated By Fund							
26491 2007 Account Code - PERF	\$84,825	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$731,664	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,511,647	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$6,724	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$401,484	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$2,736,344	\$0	\$0	\$0	N/A	N/A	N/A